

IN THE SPECIFICATION

Please amend Abstract of the Disclosure on page 44, line 2-prenumbered line 16, as follows:

A device for processing images includes a compressing/coding unit which encodes image data including a plurality of color components to produce fixed-length codes, a memory unit which stores therein the codes produced by ~~said~~ the compressing/coding unit, a distribution-measurement unit which measures a distribution of the color components concurrently with the encoding of the image data performed by ~~said~~ the compressing/coding unit, and a memory-control unit which releases a memory space assigned to part of the codes relating to colors in ~~said~~ the memory unit if ~~said~~ the distribution-measurement unit detects that the distribution concentrates on a particular color composition, and records data indicative of the particular color composition in ~~said~~ the memory unit.

Please add the following new paragraph at page 18, between lines 23 and 24:

At step S7, a check is made as to whether “i” is greater than, for example, 24. If “i” is greater than, for example, 24, the procedure goes to step S7; otherwise, the procedure goes back to step S2.

Please amend the paragraph beginning at page 18, line 24 and ending at page 19, line 8, as follows:

At a step ~~S6~~ S7, a check is made as to whether the ratio of the maximum count to the total sum (max/sum) exceeds 80%. If the ratio exceeds 80%, it is ascertained that the input image is monochrome image, and the procedure goes to a step S8. If the ratio goes below 80%, it is ascertained that the input image is not a monochrome image, and the procedure comes to

an end. It should be noted that the threshold does not have to be 80%, and may be any appropriate value assigned in advance.

Please amend the paragraph beginning at page 28, line 2 and ending at 28, line 11, as follows:

The quantization method of quantizing the conversion coefficients is not limited to that used in the embodiments described above. For example, quantization bits may be allocated to the high-band coefficients HL, LH, and HH of the chrominance components Cb and ~~C4~~ Cr. In this case, the ~~high-band~~ high-band coefficients are referred to as structure information, and the low-band coefficients LL of the chrominance components Cb and Cr are referred to as color information.